

of said porous member is 0.5 N/cm^2 or lower, and wherein a main component of the porous member is made of rubber.

34. (Amended) A sound absorbing structure comprising at least one porous member including a plurality of holes, wherein said holes are at least one kind of through holes, that penetrate through the porous member, and/or non-through holes, that extend into but do not penetrate through the porous member, wherein 25%-compressive hardness of said porous member is 0.5 N/cm^2 or lower, the sound absorbing structure further comprising a coating film formed on at least a surface of said porous member which is opposite to a sound source wherein said holes penetrates said coating film and said porous member, wherein a main component of said porous member is one of urethane foam and a molded fibrous material.

17/41. (Amended) A sound absorbing structure comprising at least one porous member including a plurality of holes, wherein said holes are at least one kind of through holes, that penetrate through the porous member, and/or non-through holes, that extend into but do not penetrate through the porous member, wherein 25%-compressive hardness of said porous member is 0.5 N/cm^2 or lower, wherein a plurality of porous members are stacked, the sound absorbing structure further comprising a coating film formed on at least a surface of said porous member which is opposite to a sound source wherein said holes penetrate said coating film and said porous member, wherein a main component of said porous member is one of urethane foam and a molded fibrous material.

51. (Amended) A sound absorbing structure comprising at least one porous member including a plurality of holes, wherein said holes penetrate through the porous